



2005 SENATE BILL 337

September 16, 2005 - Introduced by Senators CARPENTER, A. LASEE, LASSA, HANSEN and GROTHMAN, cosponsored by Representatives MUSSER, ZEPNICK, F. LASEE, MOLEPSKE, BLACK and SEIDEL. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to renumber and amend* 77.54 (30) (a) 2.; and *to create* 77.54 (30) (a)
2 2. b. and 77.54 (30) (a) 2. c. of the statutes; **relating to:** extending the sales and
3 use tax exemption for natural gas and electricity sold for residential use.

Analysis by the Legislative Reference Bureau

Under current law, the sale of electricity and natural gas sold during the months of November, December, January, February, March, and April for residential use is exempt from the sales tax and the use tax.

Under this bill, in 2005, the sale of electricity and natural gas sold during the months of October, November, and December for residential use is exempt from the sales tax and the use tax. Under the bill, in 2006, the sale of electricity and natural gas sold during the months of January, February, March, April, and May for residential use is exempt from the sales tax and the use tax.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 77.54 (30) (a) 2. of the statutes is renumbered 77.54 (30) (a) 2. a. and
5 amended to read:

